

*The 1999  
Advance Earned Income  
Tax Credit (Advance EITC)*

Get more  
\$\$\$  
in  
your pay!  
with the  
**Advance EITC**

In 1999—if you expect your annual income will be less than \$26,928 and you have at least one child living with you, you may be able to get *Advance EITC* = more \$\$\$ in your pay.

*The Earned Income Tax Credit (EITC) reduces the amount of income tax you pay. In some cases, you could receive the credit “in advance” and get more \$\$\$ in your pay.*

If you qualify for the *Advance EITC*, all you do is give Form W-5, *Earned Income Credit Advance Payment Certificate*, to your employer to get the *Advance EITC*. Then, based on what you earn, your employer adds additional \$\$\$ (a portion of the *EITC*) to your take-home pay.

If you are self-employed, you cannot get the *Advance EITC*, but may be able to claim the *EITC* when you file your federal tax return in 2000.

If, at any time during 1999, your income rises above the dollar limit or you find out that you no longer qualify for the credit, you need to complete a new Form W-5 and give it to your employer to stop the advance payments. You will also have to pay back the 1999 \$\$\$ advanced to you when you file your tax return in 2000.

When you receive **Advance EITC** in your pay, you have to file a tax return.

For more information on **Advance EITC**, contact your payroll office or call the IRS at 1-800-829-3676 to order free Publication 596, *Earned Income Credit*, and Form W-5. Also, you can download IRS forms and publications on the IRS Web site.



*Working to put  
service first*



Department of the Treasury  
Internal Revenue Service

Publication 1762 (Rev. 1-99)  
Catalog Number 18575E

[www.irs.ustreas.gov](http://www.irs.ustreas.gov)